

The House Committee on Ways and Means offers the following substitute to HB 275:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for the acceptance of tax digests in the event
3 of a publication error made by a newspaper; to revise required information for bills and
4 notices of assessment for ad valorem tax of property; to repeal a provision relating to annual
5 calculation and certification of estimated roll-back rate; to provide for related matters; to
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
10 taxation of property, is amended by adding a new Code section to read as follows:

11 "48-5-32.2.

12 Notwithstanding the provisions of Code Sections 48-5-32 and 48-5-32.1, in the event that
13 a digest is not accepted for review by the commissioner on the basis that a newspaper
14 publication did not satisfy the requirements of this chapter, the commissioner shall accept
15 the digest for review upon satisfactory submission of documentation by the county
16 establishing that the inadequacy did not result from an error or omission on the part of the

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17 respective levying authority or recommending authority. A newspaper publication that has
 18 been redressed pursuant to this Code section shall not constitute grounds for contesting the
 19 validity of the digest or levy."

20 **SECTION 2.**

21 Said chapter is further amended by revising Code Section 48-5-34, relating to tax bill and
 22 procedures and requirements, as follows:

23 "48-5-34.

24 (a) In addition to any other requirements provided by law, the ad valorem property tax bill
 25 form shall be prepared annually by the county tax commissioner or collector and furnished
 26 to each taxpayer who owes state, county, or county school tax for the current tax year. The
 27 form shall provide for each given levying authority and recommending authority:

28 (1) The the total amount of such taxes levied on property owned by the taxpayer;

29 (2) The the amount of property tax credit granted by Act of the 1973 Session of
 30 Georgia's General Assembly, by which such taxes were reduced as a result of exemptions
 31 and credits that were applied to such property; and

32 (3) The the net amount of such taxes due for the current tax year.

33 (b) ~~In addition to the requirements of subsection (a) of this Code section, if the millage rate~~
 34 ~~adopted by a taxing authority exceeds the estimated roll-back rate and such estimated~~
 35 ~~roll-back rate was provided in the annual notice of assessment, such tax bill shall include~~
 36 ~~a notice containing the name of such taxing authority and the following statement in bold~~
 37 ~~print: "The adopted millage rate exceeds the estimated roll-back rate as stated in the annual~~
 38 ~~notice of assessment that you previously received for this taxable year, which will result~~
 39 ~~in an increase in the amount of property tax that you will owe."~~

40 (c)(1) ~~If the governing authority of a county, consolidated government, municipality, or~~
 41 ~~school district elected to opt out of the homestead exemption provided for in Code~~
 42 ~~Section 48-5-44.2 and there is not in effect for such political subdivision a base year~~

43 ~~value homestead exemption or adjusted base year value homestead exemption that is~~
 44 ~~generally applicable for homestead residents, each ad valorem property tax bill issued by~~
 45 ~~such political subdivision for homestead properties shall contain a notice in bold print~~
 46 ~~that corresponds with the following statement:~~

47 ~~'[Name of the political subdivision] chose to opt out of property tax relief for~~
 48 ~~homeowners related to HB 581 (2024). If you have concerns about that decision,~~
 49 ~~please call [the main telephone number for the levying or recommending authority~~
 50 ~~of the political subdivision].'~~

51 (2) ~~The provisions of paragraph (1) of this subsection shall not apply for any taxable year~~
 52 ~~beginning after December 31, 2029."~~

53 SECTION 3.

54 Said chapter is further amended in Code Section 48-5-306, relating to annual notice of
 55 current assessment, contents, posting notice, and new assessment description, by revising
 56 subsection (b) as follows:

57 "(b) **Contents of notice.**

58 (1) The annual notice of current assessment required to be given by the county board of
 59 tax assessors under subsection (a) of this Code section shall be dated and shall contain
 60 the name and last known address of the taxpayer pursuant to Code Section 48-5-10. The
 61 annual notice shall be given on the applicable state-wide assessment notice form which
 62 shall be established by the commissioner by rule and regulation and shall contain:

63 (A) The '(insert previous tax year) value' which is the fair market value used for
 64 amount of the previous assessment following any final determination of value on appeal
 65 pursuant to Code Section 48-5-311;

66 (B) The '(insert current tax year) value' which is the fair market value used for amount
 67 of the current assessment;

68 (C) The year for which the new assessment is applicable;

- 69 (D) A brief description of the assessed property broken down into real and personal
 70 property classifications;
- 71 (E) A brief description of any change in the taxable assessed value from the previous
 72 assessment;
- 73 (F) A list of each exemption, credit, and preferential assessment granted or allowed for
 74 the property as of the date of creation of the notice of assessment;
- 75 ~~(G) The fair market value of property of the taxpayer subject to taxation and the~~
 76 ~~assessed value of the taxpayer's property subject to taxation after being reduced~~ The
 77 estimated tax savings from all exemptions, credits, and preferential assessments granted
 78 or allowed for the property calculated using the sum of all millage rates which were
 79 imposed on such property in the previous tax year;
- 80 ~~(F)(H)~~ (H) A brief description of the methods and manner by which the taxpayer may
 81 appeal the current assessment;
- 82 (I) The name, ~~phone~~ telephone number, and contact information of the person in the
 83 assessors' office who is administratively responsible for the handling of the appeal and
 84 who the taxpayer may contact if the taxpayer has questions about the reasons for the
 85 assessment change or the appeals process;
- 86 ~~(G)(J)~~ (J) If available, the public website address of the office of the county board of tax
 87 assessors;
- 88 ~~(H)(K)~~ (K) A statement that all documents and records used to determine the current value
 89 are available upon request; and
- 90 (L) Such other details as may be required by the department after consultation with the
 91 chairpersons of the House Committee on Ways and Means and the Senate Finance
 92 Committee.
- 93 ~~(I)(i) The current year's estimated roll-back rate for each levying or recommending~~
 94 ~~authority that certified its estimated roll-back rate for the current year to the county~~

95 ~~board of tax assessors and county tax commissioner by the date specified under Code~~
 96 ~~Section 48-5-306.2; or~~

97 ~~(ii) For each levying or recommending authority that did not certify its estimated roll-~~
 98 ~~back rate to the county board of tax assessors and county tax commissioner by the~~
 99 ~~date specified in Code Section 48-5-306.2, the millage rate that was actually levied~~
 100 ~~by or on behalf of such authority for the previous tax year, and an estimate of the~~
 101 ~~amount of ad valorem taxes due for the assessed property based on such millage rate~~
 102 ~~and the amount of the current assessment.~~

103 (2) In addition to the items required under paragraph (1) of this subsection, the notice
 104 shall contain a statement of the taxpayer's right to an appeal and other information which
 105 shall be in substantially the following form:

106 ~~'The amount of your ad valorem tax bill for this year will be based on the~~
 107 ~~appraised and assessed values specified in this notice. You have the right to~~
 108 ~~appeal these values to the county board of tax assessors. At the time of filing your~~
 109 ~~appeal you must select one of the following options:~~

110 ~~(A) An appeal to the county board of equalization with appeal to the superior~~
 111 ~~court;~~

112 ~~(B) To arbitration without an appeal to the superior court, or~~

113 ~~(C) For a parcel of nonhomestead property with a fair market value in excess~~
 114 ~~of \$500,000.00 as shown on the taxpayer's annual notice of current assessment~~
 115 ~~under this Code section, or for one or more account numbers of wireless~~
 116 ~~property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with~~
 117 ~~an aggregate fair market value in excess of \$500,000.00 as shown on the~~
 118 ~~taxpayer's annual notice of current assessment under this Code section, to a~~
 119 ~~hearing officer with appeal to the superior court.~~

120 ~~If you wish to file an appeal, you must do so in writing no later than 45 days after~~
 121 ~~the date of this notice. If you do not file an appeal by this date, your right to file~~

122 ~~an appeal will be lost. For further information on the proper method for filing an~~
123 ~~appeal, you may contact the county board of tax assessors which is located at:~~
124 ~~(insert address) and which may be contacted by telephone at: (insert telephone~~
125 ~~number).'~~

126 'You have the right to appeal the property values provided in this notice. You may
127 also apply for homestead exemptions if your property was owned and occupied
128 as your family's primary residence and homestead as of January 1 of (insert
129 current tax year).

130 If you wish to appeal your (insert current tax year) property value or apply for
131 homestead exemptions, you must do so in writing no later than 45 days after the
132 date of this notice. If you do not file an appeal or apply for homestead exemptions
133 by this date, your right to do so for this year will be lost.

134 ***You are required by law to notify (insert name of appropriate local tax
135 official) if you were ineligible as of January 1st of (insert current tax year) for any
136 homestead exemption listed in this notice and subject to penalties for failing to do
137 so.***

138 For further information on filing appeals, applying for homestead exemptions, or
139 reporting your ineligibility for a homestead exemption, visit or contact the county
140 board of tax assessors at (insert website, address, and telephone number).

141 Please note: Tax rates for counties, school districts, and cities will be established
142 by each local government later this year. If a local government intends to increase
143 revenue on existing properties, they must advertise and hold three public meetings
144 to do so.'

145 (3) The annual notice required under this Code section shall be mailed no later than
146 July 1; provided, however, that the annual notice required under this Code section may
147 be sent later than July 1 for the purpose of notifying property owners of corrections and
148 mapping changes."

149 **SECTION 4.**

150 Said chapter is further amended by repealing Code Section 48-5-306.2, relating to annual
151 calculation and certification of estimated roll-back rate, in its entirety.

152 **SECTION 5.**

153 All laws and parts of laws in conflict with this Act are repealed.